5. Un-official No. G. 159—54-55—P.S.C., dated 30th June 1954, from the Secretary, Public Service Commission, stating that the Public Service Commission is of opinion that the recommendation of the Director of Medical Services in Mysore, Bangalore, to fix 40 years as the upper age limit for recruitment of Nurses may be accepted.

ORDER No. E. 6707-807—R. & P. S. 20-54-2, DATED BANGALORE, THE 23RD AUGUST 1954.

It is ordered that the maximum age limit for Nurses be fixed at forty years, for purposes of recruitment to Government service as a temporary measure.

N. PUTTARANGASWAMY,
Chief Secretary to Government.

FINANCIAL SECRETARIAT

Annual Report on the Administration of the State Accounts Department for the year 1952-53.

READ—

Letter No. 519—CSA, dated 9th March 1954, from the Controller, and State Accounts Department, Bangalore, forwarding the Annual Report on the administration of the State Accounts Department for the year 1952-53.

ORDER No. Fl. (B) 6162-5—L.F.A. 9-54-2, DATED BANGALORE, THE 3RD AUGUST 1954.

Recorded.

2. (a) Sri Mohamed Rahmathulla, M.A., LL.B., assumed charge as Controller, State Accounts Department on 19th April 1952, and continued in charge of the department during the year under report. There was a shortage of Gazetted staff on relief of the officers of the Indian Audit and Accounts Department who were on deputation in the State Accounts Department. To man the several posts thus left vacant, some of the senior Superintendents were tentatively promoted to act as Assistant Controllers pending the finalisation of the question of making permanent arrangement in the Gazetted cadre.

(b) The department continued to face shortage of S.A.S. Superintendents as a number of them were taken over by the Indian Audit consequent on the bifurcation of the staff of the composite Audit and Accounts Department between the Central and State Governments. To meet the urgent need of personnel in this cadre, I Grade clerks who had passed the Accountants' Examination were placed in charge of the duties of Superintendents. The paucity of I Grade clerks, as in the previous year, was keenly felt, as many of the candidates assigned by the Public Service Commission to the unit of the State Accounts Department did not join duty. The recruitment position was however better than in the previous year. In the field of Audit, again, there was need for experienced staff and the department had to push through several items of work with the available staff including the pensioners, 27 in number, re-employed under special orders of Government.

3. *New Items of Work.*—Audit of Sales Tax was entrusted to this department. The audit of arrears of the accounts of the several Local Bodies was also undertaken by the department and this work was commenced in December 1952.

4. *Local Fund Audit.*—The accounts of 118 Local Fund Institutions were audited during the year under report and several cases of misappropriation and irregularities mainly due to lack of proper vigilance and effective supervision were brought to light.

5. *Corporation Audit.*—To secure a more efficient audit of its transactions and provide for a sounder financial control of the Corporation on the administrative side, a scheme of accounting and audit has been under examination and, in the meantime, the system of pre-audit is continued.

6. *Mysore City Municipality.*—The audit of receipts and expenditure was conducted under the current pre-audit system. The annual test check of the accounts of the Municipality is also conducted by a separate agency of Local Audit Circle. No cases of misappropriation were reported during 1952-53, but there have been large unadjusted balances under Deposit and Advance Heads.

7. *K.G.F. Mining Audit Unit.*—The results of examination of the accounts with reference to the agreement have been communicated to the Management and Government. The entire question of the working of the new agreement is now under examination by a Committee.

8. (*a*) *University Audit.*—All payments out of University Funds are subject to pre-audit by the Financial Assistant to the Vice-Chancellor. There has been a substantial increase in the receipts of bills during 1952-53 as compared with those in 1951-52.

(*b*) *Local Audit of University Institutions.*—The accounts of thirteen years relating to nine institutions were audited locally during the year under report against the accounts of fifteen years relating to eight institutions audited in the previous year. In addition, the current accounts of six institutions were inspected. Misappropriations noticed during Local Audit were brought to the notice of Government.

9. (*a*) *Food Audit.*—The audit of accounts of 1,116 units for varying periods was in arrears as on 31st March 1953 as against 994 at the end of March 1952. Although the number of units in arrears at the end of March 1953 was a little higher than in the previous year, the arrears of more than one year old audit have been appreciably reduced.

(*b*) *Disposal of Audit Notes.*—The Audit Notes and O.I. Statements pending disposal as on 31st March 1953 were 4,364 as against 3,510 as on 31st March 1952. It is necessary that Unit Officers pay particular attention to the timely disposal of audit notes so as to yield better efficiency and greater economy.

(*c*) A balance of Rs. 62,45,868 was outstanding under O.B.A. at the end of March 1953. The Director of Food Supplies is requested to take effective steps towards the speedy clearance of the heavy outstandings and to send a quarterly report to Government on the progress achieved.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Exempting certain Officials of the State Accounts Department (I Grade Clerks) from passing the Accountants' Examination for earning increments beyond Rs. 150 in grade Rs. 60—5—90—8—130—10—150/E.B. 10—180.

READ—

Government Order No. Fl. 3994-4011—G.F. 78-49-4, dated the 28th November 1949, granting exemption to the First Grade Clerks of the Composite Audit and Accounts Department (Comptroller's Office) who had put in approved service of twenty years or who had completed 45 years of age from passing the Accountants' Examination prescribed for crossing the then Efficiency Bar at Rs. 90 in grade Rs. 60—5—90/E.B. 8—130—10—180.

2. Government Order No. Fl.(B) 3583-9—L.F.A. 13-53-2, dated the 15th June 1953, shifting the Efficiency Bar from Rs. 130 to Rs. 150 in the grade of Rs. 60—5—90—8—130—10—150/E.B. 10—180.

3. Government Order No. 8932-4—L.F.A. 42-53-2, dated the 21st October 1953, prescribing among other things, a pass in S.A.S. (Part I) Examination for crossing the Efficiency Bar beyond Rs. 150 in the scale of pay referred to above.

4. Letter No. 50—C.S.A., dated the 20th April 1954, from the Controller, State Accounts Department, requesting in the circumstances explained, that the exemption granted to officials mentioned in the Government Order, dated 28th November 1949, referred to above, from passing the